



MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION AND COLLECTION  
PO BOX 811, JEFFERSON CITY, MO 65105-0811

# **CONSOLIDATED MONTHLY CIGARETTE TAX REPORT (25s ONLY)**

FORM  
**265-25**  
(REV. 12-2003)

MONTH OF

, 20

PAGE OF

WHOLESALER NAME		ADDRESS	
CITY, STATE, ZIP		LICENSE NUMBER	TELEPHONE NUMBER

UNSTAMPED CIGARETTES FROM THE MANUFACTURERS	UNSTAMPED	WHOLESALE ON A DEFERRED PAYMENT BASIS MUST FILE THIS REPORT WITH DIVISION OF TAXATION AND COLLECTION, EXCISE TAX SECTION AND PAY BALANCE DUE ON OR BEFORE THE FIFTEENTH (15th) DAY OF THE MONTH, COVERING ALL CIGARETTES AND TAX STAMPS RECEIVED DURING THE PRECEDING MONTH. WHOLESALE ON A CASH BASIS MUST FILE REPORT ON OR BEFORE THE TWENTIETH (20th) DAY OF THE MONTH.	
1. Beginning unstamped inventory (must agree with last month's ending inventory) .....			
2. Purchases during the month (Form 266—Schedule A, Line 2) .....			
3. Promotional pkgs. of cigarettes received from manufacturers (Form 266—Sch. A, Ln 4) ..			
4. Total cigarettes available (add Lines 1, 2 and 3) .....			
5. Less: Cigarettes stamped during the month (enter on Lines 10 and 21) .....			
6. Less: Sold to U.S. Government (Schedule B-2) .....			
7. Less: Unstamped cigarettes returned to manufacturer (Schedule B) .....			
8. Ending unstamped inventory (Line 4 minus Lines 5, 6 and 7) .....			

STAMPED PACKAGES OF CIGARETTES	STATE ONLY	STATE & ST. LOUIS COUNTY	STATE & JACKSON COUNTY	OTHER STATE EXPORTS (ATTACH FORM 783)
9. Beginning stamped inventory (must agree with last month's ending inventory) .....				
10. Cigarettes stamped during the month (from Line 5) .....				
11. Stamped cigarettes purchased from another wholesaler (Schedule B-1) .....				
12. Stamped cigarettes returned by customers .....				
13. Total stamped cigarettes available for sale (Add Lines 9, 10, 11 and 12) .....				
14. Less: Sales during the month (Schedule F) .....				
15. Less: Stamped cigarettes returned to manufacturer (Schedule B) .....				
16. Ending stamped inventory (Line 13 minus Lines 14 and 15) .....				

DECAL STAMPS PURCHASED	COL. A—STATE ONLY	COL. B—STATE & ST. LOUIS COUNTY	COL. C—STATE & JACKSON COUNTY	COL. D—TOTALS OF COLUMNS A, B AND C
17. Beginning decal inventory (must agree with last month's ending inventory) .....				
18. Purchased during month (Schedule C, Section 1) .....				
19. Credit received in stamps for cigarettes returned to the manufacturer and/or returned carton flaps or damaged decals (Schedule C, Section 2) .....				
20. Total stamps available (Lines 17, 18 and 19) .....				
21. Less: Stamps affixed during month (from Line 5) .....				
22. Ending decal inventory (Line 20 minus Line 21) .....				

CALCULATION OF TAX DUE	CASH PURCHASES	CREDIT PURCHASES	NOTE: In the event that payment of the total deferment liability becomes delinquent after fifteen (15) days from the first day of the following month during which the purchase was made, the director may discontinue credit privileges, revoke the license held by the wholesaler for a period of one year, and notify the bonding company requesting that payment be made under the terms of the bond.	
23. Stamps purchased during the month (From Line 18, Column D) .....				
24. Tax Due—Line 23 multiplied by \$.2125 .....				
25. Less: 3% of Line 24 (Discount is forfeited if not remitted on time) .....				
26. Subtotal (Line 24 minus Line 25) .....				
27. Less payments previously made .....				
28. TOTAL AMOUNT DUE (Line 26 minus Line 27) Enter on Form 265-20, Line 29 .....				

I do hereby certify under penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and a complete and full presentation of all transactions from the best information available.

PRINT NAME	SIGNATURE	TITLE	DATE
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**Make checks payable to the Missouri Department of Revenue and mail to: Division of Taxation and Collection, P.O. Box 811, Jefferson City, MO 65105-0811.**

If you have questions or need assistance in completing this form, please call (573) 751-7163 or email [excise@mail.dor.mo.gov](mailto:excise@mail.dor.mo.gov). You may also obtain this form from the department's web site at: [www.dor.mo.gov/tax/business/excise/tobacco/forms/](http://www.dor.mo.gov/tax/business/excise/tobacco/forms/). TDD (800) 735-2966

**FOR 25s ONLY****SCHEDULE B — STAMPED CIGARETTES RETURNED TO MANUFACTURER**

INVOICE NUMBER(S) OF RETURNED CIGARETTES	NAME OF COMMON CARRIER	NAME OF MANUFACTURER	SHIPMENT DATE	NUMBER OF PACKAGES RETURNED TO MANUFACTURER	
				STAMPED	UNSTAMPED
ENTER TOTAL ON FORM 265-25, (UNSTAMPED ON LINE 7 AND STAMPED ON LINE 15)					

**SCHEDULE B-1 — STAMPED CIGARETTES PURCHASED FROM ANOTHER LICENSED WHOLESALER**

INVOICE NUMBER(S)	INVOICE DATE(S)	NAME OF WHOLESALER	STATE ONLY	STATE/JACKSON COUNTY	STATE/ST. LOUIS COUNTY
ENTER TOTALS ON FORM 265-25, LINE 11					

**SCHEDULE B-2 — CIGARETTES SOLD TO U.S. GOVERNMENT**

INVOICE NUMBER(S) OF CIGARETTES SOLD	NAME OF COMMON CARRIER	NAME OF MANUFACTURER	AGENCY PURCHASING CIGARETTES	AGENCY LOCATION	NUMBER OF PACKAGES
ENTER TOTAL ON FORM 265-25, LINE 6					

**SCHEDULE B-3 — REPORT OF LOST CIGARETTES (INFORMATIONAL PURPOSES ONLY)**

INVOICE NUMBER(S) OF LOST CIGARETTES AND DATE SHIPPED	NAME OF COMMON CARRIER	NAME OF MANUFACTURER	SHIPMENT SHORTAGE	NUMBER OF PACKAGES OF LOST CIGARETTES	
				STAMPED	UNSTAMPED
TOTAL					